

United States



of America

**Department of the Treasury
Internal Revenue Service**

Date: February 15, 2019

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed is a true copy of the Form 1040, U. S. Individual Income Tax Return for James D Pieron, SSN: [REDACTED], for tax period 2004, consisting of five (5) pages

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

[REDACTED SIGNATURE]

Paul Crowley Supervisory Investigative Analyst
Internal Revenue Service-Criminal Investigation
Southern Area Scheme Development Center
Delegation Order 11-5



STATUTE CLEARED

NOV 14 2009

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Form 1040

Department of the Treasury—Internal Revenue Service

U.S. Individual Income Tax Return 2004

(99) IRS Use Only—Do not write or staple in this space.

Label

(See instructions on page 16.)

Use the IRS label. Otherwise, please print or type.

Presidential Election Campaign (See page 16.)

For the year Jan. 1-Dec. 31, 2004, or other tax year beginning , 2004, ending , 20 OMB No. 1545-0074

Your first name and initial Last name
James D. Pieron

If a joint return, spouse's first name and initial Last name
Spouse's social security number

Home address (number and street). If you have a P.O. box, see page 16. Apt. no.
342 Universitatstrasse Churchill Blvd
City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.
Zurich, Switzerland 8006 Mt. Pleasant, MI 48858-9100

Important!
You must enter your SSN(s) above.

You Spouse
☐ Yes ☒ No ☐ Yes ☐ No

Note. Checking "Yes" will not change your tax or reduce your refund.
Do you, or your spouse if filing a joint return, want \$3 to go to this fund? ☐ Yes ☒ No

Filing Status

Check only one box.

- ☒ 1 Single
☐ 2 Married filing jointly (even if only one had income)
☐ 3 Married filing separately. Enter spouse's SSN above and full name here. ☐ 4 Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here. ☐ 5 Qualifying widow(er) with dependent child (see page 17)

Exemptions

If more than four dependents, see page 18.

- 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a
b ☐ Spouse
c Dependents:
(1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) ☒ if qualifying child for child tax credit (see page 18)
d Total number of exemptions claimed

Boxes checked on 6a and 6b
No. of children on 6c who:
• lived with you
• did not live with you due to divorce or separation (see page 18)
Dependents on 6c not entered above
Add numbers on lines above **1**

Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

- 7 Wages, salaries, tips, etc. Attach Form(s) W-2 7 70,900
8a Taxable interest. Attach Schedule B if required 8a
b Tax-exempt interest. Do not include on line 8a 8b
9a Ordinary dividends. Attach Schedule B if required 9a
b Qualified dividends (see page 20) 9b
10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20) 10
11 Alimony received 11
12 Business income or (loss). Attach Schedule C or C-EZ 12
13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐ 13
14 Other gains or (losses). Attach Form 4797 14
15a IRA distributions 15a b Taxable amount (see page 22) 15b
16a Pensions and annuities 16a b Taxable amount (see page 22) 16b
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E 17
18 Farm income or (loss). Attach Schedule F 18
19 Unemployment compensation 19
20a Social security benefits 20a b Taxable amount (see page 24) 20b
21 Other income. List type and amount (see page 24) 21
22 Add the amounts in the far right column for lines 7 through 21. This is your total income 22 70,900

Adjusted Gross Income

- 23 Educator expenses (see page 28) 23
24 Certain business expenses of performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ 24
25 IRA deduction (see page 28) 25
26 Student loan interest deduction (see page 28) 26
27 Tuition and fees deduction (see page 29) 27
28 Health savings account deduction. Attach Form 8889 28
29 Moving expenses. Attach Form 3903 29
30 One-half of self-employment tax. Attach Schedule SE 30
31 Self-employed health insurance deduction (see page 30) 31
32 Self-employed SEP, SIMPLE, and qualified plans 32
33 Penalty on early withdrawal of savings 33
34a Alimony paid b Recipient's SSN 34a
35 Add lines 23 through 34a 35 0
36 Subtract line 35 from line 22. This is your adjusted gross income 36 70,900

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 75.

Cat. No. 11320B

Form 1040 (2004)

RECEIVED
0021
NOV 10 2009
INTERNAL REVENUE SERVICE
KANSAS CITY, MO

KANSAS CITY STATUTE
NOV 17 2009
RECEIVED

Form 1040 (2004)

Page 2

Tax and Credits**Standard Deduction for—**

• People who checked any box on line 38a or 38b or who can be claimed as a dependent, see page 31.

• All others:

Single or Married filing separately, \$4,850

Married filing jointly or Qualifying widow(er), \$9,700

Head of household, \$7,150

37	Amount from line 36 (adjusted gross income)	37	70,900
38a	Check <input type="checkbox"/> You were born before January 2, 1940, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1940, <input type="checkbox"/> Blind. Total boxes checked ▶ 38a		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 38b <input type="checkbox"/>		
39	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	39	4,850
40	Subtract line 39 from line 37	40	66,050
41	If line 37 is \$107,025 or less, multiply \$3,100 by the total number of exemptions claimed on line 6d. If line 37 is over \$107,025, see the worksheet on page 33	41	3,100
42	Taxable income. Subtract line 41 from line 40. If line 41 is more than line 40, enter -0-	42	62,950
43	Tax (see page 33). Check if any tax is from: <input type="checkbox"/> Form(s) 8814 <input type="checkbox"/> Form 4972	43	12,481
44	Alternative minimum tax (see page 35). Attach Form 6251	44	
45	Add lines 43 and 44	45	12,481
46	Foreign tax credit. Attach Form 1116 if required	46	12,481
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Retirement savings contributions credit. Attach Form 8880	50	
51	Child tax credit (see page 37)	51	
52	Adoption credit. Attach Form 8839	52	
53	Credits from: <input type="checkbox"/> Form 8396 <input type="checkbox"/> Form 8859	53	
54	Other credits. Check applicable box(es): <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 8801 <input type="checkbox"/> Specify	54	
55	Add lines 46 through 54. These are your total credits	55	12,481
56	Subtract line 55 from line 45. If line 55 is more than line 45, enter -0-	56	0

Other Taxes

57	Self-employment tax. Attach Schedule SE	57	
58	Social security and Medicare tax on tip income not reported to employer. Attach Form 4137	58	
59	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required	59	
60	Advance earned income credit payments from Form(s) W-2	60	
61	Household employment taxes. Attach Schedule H	61	
62	Add lines 56 through 61. This is your total tax	62	0

Payments

If you have a qualifying child, attach Schedule EIC.

63	Federal income tax withheld from Forms W-2 and 1099	63	
64	2004 estimated tax payments and amount applied from 2003 return	64	
65a	Earned income credit (EIC)	65a	
b	Nontaxable combat pay election ▶ 65b	65b	
66	Excess social security and tier 1 RRTA tax withheld (see page 54)	66	
67	Additional child tax credit. Attach Form 8812	67	
68	Amount paid with request for extension to file (see page 54)	68	
69	Other payments from: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Form 8885	69	
70	Add lines 63, 64, 65a, and 66 through 69. These are your total payments	70	0

Refund

Direct deposit? See page 54 and fill in 72b, 72c, and 72d.

71	If line 70 is more than line 62, subtract line 62 from line 70. This is the amount you overpaid	71	
72a	Amount of line 71 you want refunded to you	72a	
b	Routing number	c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
d	Account number		
73	Amount of line 71 you want applied to your 2005 estimated tax	73	

Amount You Owe

74	Amount you owe. Subtract line 70 from line 62. For details on how to pay, see page 55	74	0
75	Estimated tax penalty (see page 55)	75	

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see page 56)? ☒ Yes. Complete the following. ☐ No

Designee's name **▶** Mr. Chris Werwega Phone no. **▶** [redacted] Personal identification number (PIN) **▶** [redacted]

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature **▶** [redacted] Date **▶** 28 Dec 08 Your occupation **▶** Pres. JDFX Tech. AG Daytime phone number **▶** [redacted]
 Spouse's signature. If a joint return, both must sign. Date **▶** Spouse's occupation **▶**

Paid Preparer's Use Only

Preparer's signature **▶** Date **▶** Check if self-employed ☐ Preparer's SSN or PTIN **▶**
 Firm's name (or yours if self-employed), address, and ZIP code **▶** EIN **▶** Phone no. **▶** ()

Form 1040 (2004)

Form **1116**
 Department of the Treasury
 Internal Revenue Service (99)

Foreign Tax Credit
 (Individual, Estate, or Trust)
 ▶ Attach to Form 1040, 1040NR, 1041, or 990-T.
 ▶ See separate instructions.

OMB No. 1545-0121

2004Attachment
Sequence No. **19**Name James D. Pieron

Identifying number as shown on page 1 of your tax return

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

- a ☐ Passive income d ☐ Shipping income g ☐ Lump-sum distributions
 b ☐ High withholding tax interest e ☐ Dividends from a DISC or former DISC h ☐ Section 901(j) income
 c ☐ Financial services income f ☐ Certain distributions from a foreign sales corporation (FSC) or former FSC i ☐ Certain income re-sourced by treaty
 j ☒ General limitation income

k Resident of (name of country) ▶ Switzerland

Note: If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to more than one foreign country or U.S. possession, use a separate column and line for each country or possession.

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total (Add cols. A, B, and C.)
	A	B	C	
1 Enter the name of the foreign country or U.S. possession <u>Switzerland</u>				
1 Gross income from sources within country shown above and of the type checked above (see page 13 of the instructions):	70,900			1A 70,900
Deductions and losses (Caution: See pages 13 and 14 of the instructions):				
2 Expenses definitely related to the income on line 1 (attach statement)				
3 Pro rata share of other deductions not definitely related:				
a Certain itemized deductions or standard deduction (see instructions)	4,850			
b Other deductions (attach statement)				
c Add lines 3a and 3b				
d Gross foreign source income (see instructions)				
e Gross income from all sources (see instructions)				
f Divide line 3d by line 3e (see instructions)				
g Multiply line 3c by line 3f				
4 Pro rata share of interest expense (see instructions):				
a Home mortgage interest (use worksheet on page 13 of the instructions)				
b Other interest expense				
5 Losses from foreign sources				
6 Add lines 2, 3g, 4a, 4b, and 5	4,850			6 4,850
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2				7 66,050

Part II Foreign Taxes Paid or Accrued (see page 14 of the instructions)

Country	Credit is claimed for taxes (you must check one) (m) <input checked="" type="checkbox"/> Paid (n) <input type="checkbox"/> Accrued	Foreign taxes paid or accrued									
		In foreign currency				In U.S. dollars					
		Taxes withheld at source on:				Taxes withheld at source on:					
		(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	(t) Dividends	(u) Rents and royalties	(v) Interest	(w) Other foreign taxes paid or accrued	(x) Total foreign taxes paid or accrued (add cols. (t) through (w))
A		12-31-04				8,350				7,348	7,348
B						CHF					
C											

8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 **7,348**

For Paperwork Reduction Act Notice, see page 18 of the instructions.

Cat. No. 11440U

Form **1116** (2004)

Form 1116 (2004)

Page 2

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	7,348	
10	Carryback or carryover (attach detailed computation).	10	5,133	
11	Add lines 9 and 10.	11	12,481	
12	Reduction in foreign taxes (see page 15 of the instructions).	12		
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit	13		12,481
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 15 of the instructions)	14	66,050	
15	Adjustments to line 14 (see page 16 of the instructions)	15	-	
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	66,050	
17	Individuals: Enter the amount from Form 1040, line 40. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. Estates and trusts: Enter your taxable income without the deduction for your exemption. <i>Caution: If you figured your tax using the lower rates on qualified dividends or capital gains, see page 17 of the instructions.</i>	17	66,050	
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"	18		1
19	Individuals: Enter the amount from Form 1040, line 43. If you are a nonresident alien, enter the amount from Form 1040NR, line 40. Estates and trusts: Enter the amount from Form 1041, Schedule G, line 1a, or the total of Form 990-T, lines 36 and 37 <i>Caution: If you are completing line 19 for separate category g (lump-sum distributions), see page 18 of the instructions.</i>	19		12,481
20	Multiply line 19 by line 18 (maximum amount of credit)	20		12,481
21	Enter the smaller of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 18 of the instructions)	21		12,481

Part IV Summary of Credits From Separate Parts III (see page 18 of the instructions)

22	Credit for taxes on passive income	22		
23	Credit for taxes on high withholding tax interest	23		
24	Credit for taxes on financial services income	24		
25	Credit for taxes on shipping income	25		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26		
27	Credit for taxes on lump-sum distributions	27		
28	Credit for taxes on certain income re-sourced by treaty	28		
29	Credit for taxes on general limitation income	29		
30	Add lines 22 through 29	30		
31	Enter the smaller of line 19 or line 30	31		12,481
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 15	32		-0-
33	Subtract line 32 from line 31. This is your foreign tax credit . Enter here and on Form 1040, line 46; Form 1040NR, line 43; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a	33		12,481

Form 1116 (2004)

Supplement to form 1116

James D. Pieron SS# [REDACTED]

Form 1116 –Foreign Tax Carryovers

Year	Maximum Limitation	Taxes Paid	Unused Tax	Carryover applied
1998	\$6,806	\$10,708	+\$3,902 *	
1999	\$26,371	\$25,752	(\$619)	\$619
2000	0	0	0	
2001	\$5,279	\$9,891	+\$4,612	
2002	0	0	0	
2003	0	\$559	+\$559	
2004	\$12,481	\$7348	(\$5,133)	\$5,133
2005	\$6,771	\$5,426	(\$1,345)	\$38

* Only used \$619 of Carryover for 1999, balance expired after 5 years.